

# REVENUE, BUDGET, EXPENDITURES, AND DISTRIBUTIONS

## Revenue

During the fiscal reporting period July 1, 2000 through June 30, 2001, the Department of Revenue's Bingo and Lottery Control Administration Program was self-supporting through 40 percent of the taxes collected from bingo, lottery by pickle card, county/city lottery, and lottery raffle activities. In addition, the program received the licensing fee for each sales agent and pickle card operator, the \$1,525 biennial licensing fee for each manufacturer-distributor of lottery supplies and equipment, the \$50 decal fee for the registration of each pickle card dispensing device, and any \$30 penalty assessed for the failure to properly register such devices. Tax revenue and license fees designated to the cash fund totaled \$2,426,611 plus other revenue of \$76,946 for total cash fund revenue of \$2,503,557. Cash funds distributed for expenses of the Charitable Gaming Division totaled \$1,806,560, plus Charitable Gaming Cash funds in the amount of \$31,665 were distributed for expenses of the Athletic Commission. **As required by LB248 operative in 1997, \$250,000 was transferred to the Compulsive Gamblers Assistance Fund for the fiscal year 1999-2000. As required by LB541 effective on May 15, 2001, an additional \$50,000 was transferred to the Compulsive Gamblers Assistance Fund for fiscal year 2000-01.** The remaining cash fund balance as of June 30, 2001, not expended or transferred to the Compulsive Gamblers Assistance Fund, is transferred annually to the General Fund. The program revenue accrued to the Charitable Gaming Operations Cash Fund and to the General Fund from July 1, 2000 through June 30, 2001, was as follows:

Receipt Type	Cash Fund	General Fund	Total
Tax Revenue	\$2,239,121	\$3,430,065	\$5,669,186
Fee Revenue	187,490	141,850	329,340
<b>Total Tax and Fee Revenue</b>	<b>\$2,426,611</b>	<b>\$3,571,915</b>	<b>\$5,998,526</b>
Other Revenue	76,946	0	76,946
<b>TOTAL REVENUE</b>	<b><u>\$2,503,557</u></b>	<b><u>\$3,571,915</u></b>	<b><u>\$6,075,472</u></b>

## Budget, Expenditures, and Distributions

Expenditure Type	Budgeted Amounts*	Actual Expenditures**
Personal Services	\$1,612,407	\$1,435,954
Salaries	\$1,290,874	\$1,132,371
Benefits	321,533	303,583
Operating Expenses	\$ 209,867	\$ 216,705
Travel Expenses	99,129	75,952
Capital Outlay	89,412	77,949
<b>Total Charitable Gaming Expenses</b>	<b>\$2,010,815</b>	<b>\$1,806,560</b>
Athletic Commission Expenses Paid		
From Charitable Gaming Cash Fund	31,665***	31,665
<b>Total Expenses From Cash Fund</b>	<b><u>\$2,042,480</u></b>	<b><u>\$1,838,225</u></b>
<b>Transferred to the Compulsive Gamblers Assistance Fund</b>		<b>\$300,000</b>

\* Annual budget amounts for fiscal year 2000-2001.

\*\* Actual expenses recorded on a cash basis of accounting.

\*\*\* Total expenses for the Athletic Commission were \$51,985. Of this total, \$20,320 was paid from the Athletic Commission Cash Fund and not from the Charitable Gaming Cash Fund.